Title 105 STATE ENERGY OFFICE

Chapter 2 - DEFINITIONS - INDIVIDUAL AND CORPORATE RENEWABLE ENERGY INCOME TAX CREDITS

<u>001</u> Active solar space heating systems shall mean equipment designed to absorb the sun's energy and to use this energy to heat living space by use of mechanically-forced energy transfer using fans or pumps.

002 Cost for a renewable energy source system shall mean the costs of the component parts and labor costs for onsite preparation, assembly, or original installation of such system.

003 Major system components of a renewable energy source system shall mean: solar collectors, thermal storage equipment, pipes, distribution equipment, control modules, south facing glass, movable insulation, wind turbines or generators.

004 Mechanically forced energy transfer shall mean heat transfer by means of circulation of a fluid.

005 Passive solar space heating and cooling systems shall mean systems that make most efficient use of, or enhance the use of, natural forces, including solar insolation, winds, nighttime coolness, and opportunity to lose heat by radiation to the night sky, to heat or cool habitable space by the use of conductive, convective, or radiant energy transfer. Passive solar systems shall include only:

OO5.01 Direct gain glazing systems which shall mean the use of south-facing, plus or minus thirty degrees of true south, panels of insulated glass, fiberglass, or other similar transparent substances that admit the sun's rays into the habitable space where the heat is retained. Glazing is either single-paned or multiple-paned, equipped with movable insulation. Such glazing must be insolated at noon on December twenty-first and shaded at noon on June twenty-first by a permanent exterior overhang or other suitable shading

Title 105 STATE ENERGY OFFICE

Chapter 2 - DEFINITIONS - INDIVIDUAL AND CORPORATE RENEWABLE ENERGY INCOME TAX CREDITS

<u>006</u> Renewable energy source system (system) shall mean one or more of the following energy measures: solar domestic hot water systems, active solar space heating systems, combined active solar space heating and solar domestic hot water systems, passive solar space heating and cooling systems, wind energy devices, and replacement solar swimming pool heaters. The major system components of a renewable energy source system must have a life expectancy of at least five years.

007 Replacement solar swimming pool heaters shall mean devices which are used solely for the purpose of using the sun's energy to heat swimming pool water and which replace or are used in lieu of a swimming pool heater using electricity, gas or other fossil fuel.

008 Solar domestic hot water systems shall mean equipment designed to absorb the sun's energy and to use this energy to heat water for use in a building other than for space heating including thermosiphon hot water heaters.

<u>009</u> Wind energy devices shall mean equipment that uses wind energy to produce energy in any form, except that water-pumping windmills shall be excluded.